

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**SB 1669 - HB 1653**

January 19, 2022

**SUMMARY OF BILL:** Increases, from 30 to 60, the number of days used to calculate the delinquency penalty in forwarding specific paperwork from contracting entities to the Department of Revenue (DOR).

**FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumption:

- The Commissioner of DOR is authorized to waive the penalty upon the showing of good and reasonable cause. Therefore, extending the delinquency period by 30 days will not significantly impact penalty revenue collected by DOR. Any fiscal impact is estimated to be not significant.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink that reads "Krista Lee Carsner".

Krista Lee Carsner, Executive Director

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